



STATE BOARD OF EQUALIZATION  
PROPERTY TAXES DEPARTMENT  
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Executive Director

March 25, 2002

No. 2002/021

TO COUNTY ASSESSORS:

ANNOTATED CORRESPONDENCE ON WORLD WIDE WEB

Subject to redaction of confidential information, the complete text of Letters To Assessors, Attorney General Opinions, and Board of Equalization legal opinions that have been annotated in Volume 3 of the *Property Taxes Law Guide* are now available on the Board's Web site at [www.boe.ca.gov/proptaxes/annocont.htm](http://www.boe.ca.gov/proptaxes/annocont.htm).

To locate a copy of an opinion, you must have the seven digit number of the annotation (for example, 220.0297). To search for the text of a particular annotation, find the first three digits of the number of the desired annotation, and click on that number (for example, 220). This will take you to a listing of annotations beginning with those three numbers. From that list, click on the number of the specific annotation.

Other recent additions that have been made to the Property Taxes area of the Board's Web site include the following:

- The bookmark for the Property Taxes Department's home page has changed to [www.boe.ca.gov/proptaxes/proptax.htm](http://www.boe.ca.gov/proptaxes/proptax.htm).
- Most of the current Assessment Practices Surveys of county assessors' offices are now accessible at [www.boe.ca.gov/proptaxes/apscont.htm](http://www.boe.ca.gov/proptaxes/apscont.htm). The few missing county surveys will be uploaded soon.

We hope that both assessors and taxpayers find these additions to the Web site useful. Questions, comments, or suggestions should be directed to the Policy, Planning, and Standards Division at (916) 445-4982.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property Taxes Department

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